

Sixty-sixth  
Legislative Assembly  
of North Dakota

## HOUSE BILL NO. 1276

Introduced by

Representatives K. Koppelman, Devlin, Hatlestad, Karls, Louser, Pollert, Satrom, Schauer

Senators Heckaman, Hogan, Kannianen

1 A BILL for an Act to ~~create and enact a new section to chapter 57-38 and a new subdivision to~~  
2 ~~subsection 7 of section 57-38-30.3~~ amend and reenact subdivision q of subsection 2 of section  
3 57-38-30.3 of the North Dakota Century Code, relating to an income tax ~~credit~~deduction for a  
4 birth resulting in stillbirth; and to provide for retroactive application.

### 5 BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

6 ~~SECTION 1. A new section to chapter 57-38 of the North Dakota Century Code is created~~  
7 ~~and enacted as follows:~~  
8 ~~Credit for birth resulting in stillbirth.~~  
9 ~~A taxpayer filing an income tax return under this chapter may claim a credit against the tax~~  
10 ~~liability imposed under section 57-38-30.3 for each birth resulting in stillbirth, as defined in~~  
11 ~~section 23-02.1-01, for which a fetal death record has been filed under section 23-02.1-20. The~~  
12 ~~credit amount allowed in this section for each birth resulting in stillbirth is two thousand dollars~~  
13 ~~for taxable year 2018, adjusted annually on January first of each year after December 31, 2018,~~  
14 ~~by the consumer price index. The credit must be claimed for the taxable year in which the~~  
15 ~~stillbirth occurred. For purposes of this section, "consumer price index" means the percentage~~  
16 ~~change in the consumer price index for all urban consumers in the midwest region as~~  
17 ~~determined by the United States department of labor, bureau of labor statistics, for the most~~  
18 ~~recent year ending December thirty-first.~~

19 ~~SECTION 2. A new subdivision to subsection 7 of section 57-38-30.3 of the North Dakota~~  
20 ~~Century Code is created and enacted as follows:~~

21 ~~Credit for birth resulting in stillbirth under section 1 of this Act.~~

22 **SECTION 1. AMENDMENT.** Subdivision q of subsection 2 of section 57-38-30.3 of the  
23 North Dakota Century Code is amended and reenacted as follows:

q. Reduced by an amount equal to ~~the exemption available for a qualifying child under section 152 of the Internal Revenue Code [26 U.S.C. 152], as amended,~~four thousand one hundred fifty dollars for taxable year 2018, for each birth resulting in stillbirth, as defined in section 23-02.1-01, for which a fetal death certificate has been filed under section 23-02.1-20. For taxable years beginning after December 31, 2018, the deduction amount must be adjusted annually on January first of each year by the cost of living adjustment. For purposes of this subdivision, ~~the~~"cost of living adjustment" means the percentage increase in the consumer price index for all urban consumers in the midwest region as determined by the United States department of labor, bureau of labor statistics, for the most recent year ending December thirty-first. The exemption may only be claimed in the taxable year in which the stillbirth occurred.

**SECTION 2. RETROACTIVE APPLICATION.** This Act applies retroactively to taxable years beginning after December 31, 2017.